The Bladen County Board of Commissioners held a Special Meeting regarding Tax Matters. The meeting was scheduled to begin at 5:30pm on Monday, November 19, 2018 in the Commissioners Room on the lower level of the Courthouse, 106 East Broad Street, Elizabethtown, NC.

Members present were:
Ray Britt, Chairman
Michael Cogdell, Vice Chairman
Charles R. Peterson
Arthur Bullock
Dr. Ophelia Munn-Goins
David Gooden
Russell Priest
Ashley Trivette (arrived at 5:36pm)
Daniel Dowless

ITEM 1. Call to Order:
Chairman Britt called the meeting to order. Commissioner Bullock provided an invocation. County Manager Greg Martin led with Pledge of Allegiance.

ITEM 2. Requests from Tax Payers: (Renee Davis, Tax Administrator)
A. Mrs. Davis provided a brief overview of a request submitted by Mr. Edward Lawrence and introduced Mr. Lawrence so that he could provide additional information.
Mr. Lawrence asked the Board to reconsider the assessed tax value of his property. He stated that he purchased the property in 2017 at a price of $325,002. He appealed the tax value in 2018 and the assessed tax value was amended from $453,170 to $428,120. He stated that he appreciated the revision, but was requesting the Board of Commissioners hear his revaluation request as he did not receive a letter of adjustment due to an incorrect address. He indicated that the sales price was not due to a foreclosure or short sale, it was a regular real estate property purchase. Mr. Lawrence made a request for the property to be assessed at the purchase price.
Commissioner Trivette entered the meeting at 5:36pm.
Mr. Lawrence stated that the property was purchased to build a home when he retired. He shared that the existing structure would have to be removed or demolished so that he would be able to make the necessary improvements to build a new home.
Chairman Britt expressed appreciation to Mr. Lawrence and stated that the Board would deliberate and be in touch.

B. Mrs. Davis introduced Mrs. Carolyn Wright, administrator of the Simpson Estate. Mrs. Wright provided information regarding the estate of her aunt who passed away in November 2017. She stated that the 2.2 acres located at White Lake increased in assessed value due to the county-wide revaluation in 2015. She indicated that she needs to sell the property in order to close the estate but feels that the valuation would hinder a sale. Mrs. Davis further explained that a mobile home park project was initiated a number of years ago but not completed. The inclusion of a mobile home park was included in the assessed value, which increased the tax value. Following research, Mrs. Davis determined that the mobile park was never completed. She has adjusted the 2019 tax value to reflect the new tax value of $59,150, a reduction of approximately $152,000. However, Mrs. Wright has already paid the 2015-2018 taxes.
Chairman Britt expressed appreciation to Mrs. Wright for her presence and information. He stated that the Board would deliberate and be in touch.
Commissioner Peterson made a motion to ask Appraiser Gary Piner to revisit Mr. Edward Lawrence’s property and to adjust the valuation to of the home to zero if the structure does not have power and is not usable. The motion died for lack of a second.

Commissioner Peterson made a motion to adjust the the Simpson property the 2019, but not to make any adjustments or refunds for past years. Commissioner Gooden provided a second. The motion failed upon a vote of two (2) AYES (Peterson, Gooden), to seven (7) NOES (Priest, Bullock, Britt, Cogdell, Dowless, Trivette, Munn-Goins).

Upon a motion by Commissioner Cogdell to table any decisions until the county appraiser revisits each of the properties, seconded by Commissioner Munn-Goins, the Board unanimously approved the motion.

Mrs. Davis stated that she would ask the county appraiser revisit the properties for review and possible modification.

Upon a motion by Commissioner Cogdell, seconded by Commissioner Bullock, the Board unanimously adjourned the meeting at 6:26pm.

ATTEST:

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Maria C. Edwards, Clerk to the Board        Ray Britt, Chairman